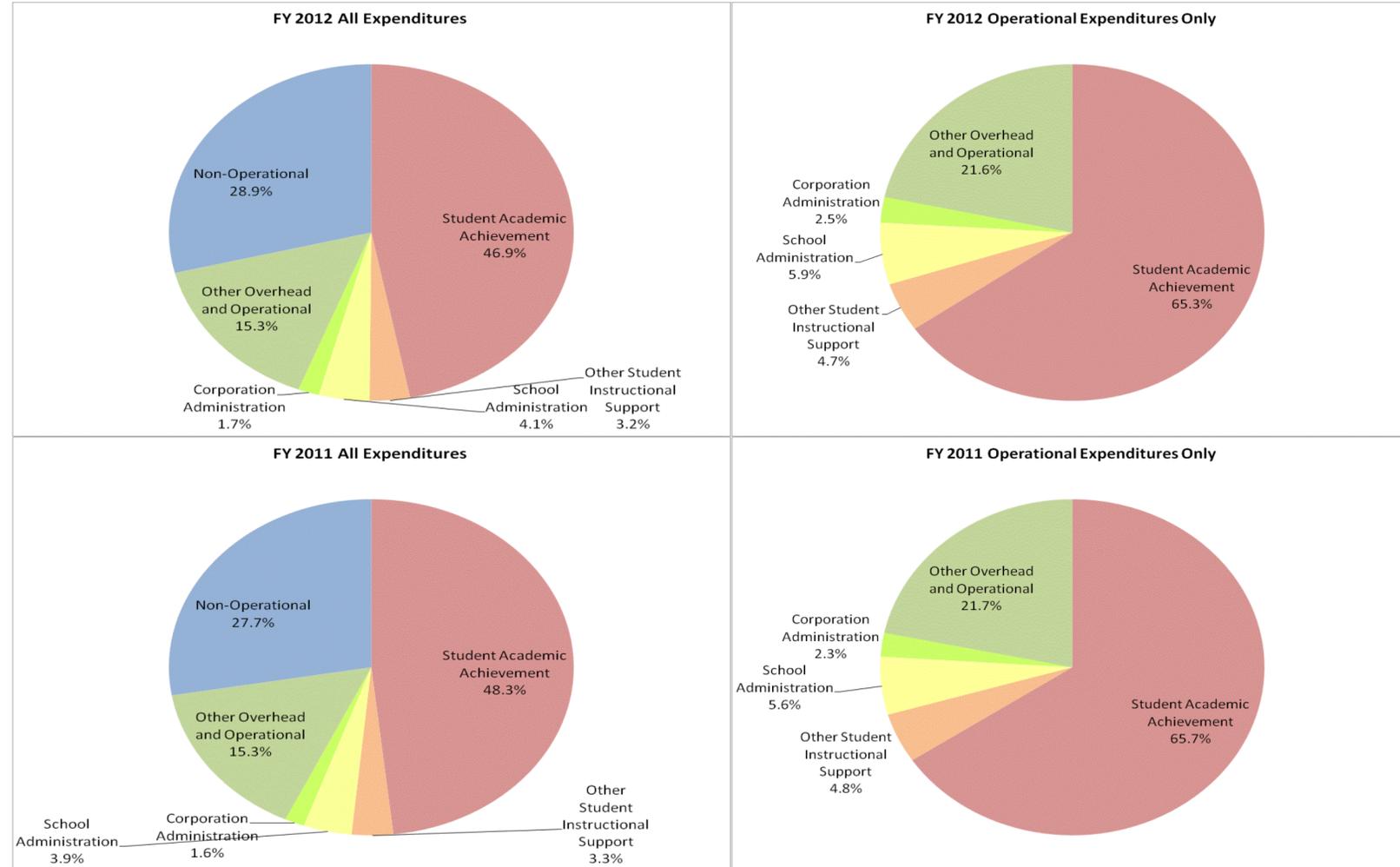


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brownsburg Community Sch Corp (3305)**

Brownsburg Community Sch Corp (3305)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$31,208,519	43.1%	\$39,104,166	45.2%	\$36,396,412	48.3%	\$38,005,225	46.9%
Student Instructional Support	\$4,219,717	5.8%	\$5,763,394	6.7%	\$5,407,461	7.2%	\$5,893,493	7.3%
Overhead and Operational	\$13,839,633	19.1%	\$15,159,622	17.5%	\$12,749,094	16.9%	\$13,732,983	17.0%
Nonoperational	\$23,161,037	32.0%	\$26,441,254	30.6%	\$20,869,373	27.7%	\$23,372,253	28.9%
Grand Total	\$72,428,905		\$86,468,436		\$75,422,340		\$81,003,955	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	48.9%	51.9%	55.4%	54.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brownsburg Community Sch Corp (3305)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$136,331	\$586,176	\$795,962	\$1,242,102	> 500%	112%	56%
	11100 Regular Programs; Elementary	\$7,604,093	\$10,978,677	\$10,468,706	\$10,453,326	37%	-5%	0%
	11200 Regular Programs; Middle/Junior High	\$3,599,870	\$6,805,957	\$6,077,430	\$5,217,276	45%	-23%	-14%
	11300 Regular Programs; High School	\$4,606,634	\$6,337,032	\$5,287,962	\$6,109,074	33%	-4%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$151,796	\$817,524	\$452,992	\$323,283	113%	-60%	-29%
	11430 Vocational Education; Distributive Education	\$66,642	\$74,397	\$69,708	\$71,742	8%	-4%	3%
	11450 Vocational Education; Consumer and Homemaking	\$71,551	\$198,151	\$232,575	\$153,686	115%	-22%	-34%
	11470 Vocational Education; Business Education	\$783	\$0	\$0	\$2,992	282%		
	11590 Other Vocational Education Programs	\$0	\$136,126	\$124,730	\$13,210		-90%	-89%
	11630 Regular Programs; Alternative Education Programs; High School	\$631,611	\$507,887	\$534,635	\$649,906	3%	28%	22%
	11910 Other Regular Programs; Competency Testing	\$70,012	\$212,711	\$124,426	\$146,909	110%	-31%	18%
	12110 Gifted And Talented; Gifted and Talented	\$84,706	\$526,678	\$683,721	\$712,650	> 500%	35%	4%
	12150 Gifted And Talented; High Ability Student Programs	\$364,331	\$1,060,873	\$2,235,012	\$2,080,247	471%	96%	-7%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,259,387	\$2,088,849	\$2,180,141	\$2,450,858	95%	17%	12%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$80,431	\$85,407	\$82,417	\$92,207	15%	8%	12%
	12320 Physical Impairment; Multiple Disabilities	\$124,346	\$553,901	\$421,855	\$498,590	301%	-10%	18%
	12350 Physical Impairment; Homebound	\$11,375	\$11,125	\$24,697	\$36,448	220%	-7%	48%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$169,872	\$222,861	\$208,638	\$88,870	-48%	-60%	-57%
	12510 Culturally Different; Communication Disorders	\$217,261	\$404,076	\$444,492	\$387,707	78%	-4%	-13%
	12610 Learning Disability	\$287,594	\$20,164	\$18,088	\$24,493	-91%	21%	35%
	12810 Special Education Preschool	\$228,405	\$465,281	\$304,210	\$615,889	170%	32%	102%
	12900 Other Special Programs	\$82,774	\$308,002	\$257,875	\$260,844	215%	-15%	1%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$23,846	\$26,941	\$34,413	\$11,477	-52%	-57%	-67%
	14100 Summer School Programs; Elementary	\$8,055	\$106,624	\$989	\$27,526	242%	-74%	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$2,426	\$33,181	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$158,571	\$129,928	\$4,853	\$17,092	-89%	-87%	252%
	16100 Remediation Testing	\$174,791	\$131,076	\$66,513	\$66,308	-62%	-49%	0%
	16200 Preventive Remediation	\$133,233	\$147,688	\$152,282	\$238,526	79%	62%	57%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$4,887	\$9,778	\$16,792		244%	72%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$165,171	\$194,027	\$75,257	\$168,552	2%	-13%	124%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$212,694	\$174,044	\$163,521	\$650,115	206%	274%	298%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$59,431			
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$122,443			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$75,528	\$598,255	\$564,432	\$276,808	266%	-54%	-51%
	22130 Improvement of Instruction; Instructional Staff Training	\$54,209	\$51,210	\$17,833	\$37,529	-31%	-27%	110%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,392	\$0	\$10,250	\$0	-100%		-100%
	22220 Library/Media Services; School Library	\$808,641	\$860,967	\$599,699	\$529,437	-35%	-39%	-12%
	22230 Library/Media Services; Audiovisual	\$24,998	\$41,215	\$3,846	\$19,619	-22%	-52%	410%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,695,661	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$44,566	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$1,235,569	\$1,114,578	\$1,074,389		-13%	-4%
	22360 Instruction, Related Technology; Network Support	\$1,065,359	\$2,266,578	\$1,995,082	\$1,699,729	60%	-25%	-15%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$50	\$0	\$0		-100%	
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$4,652	\$0	\$0		-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$821,660	\$636,075	\$502,413	\$1,347,634	64%	112%	168%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$326,223	\$29,253	\$5,929	\$9,506	-97%	-68%	60%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,397,765	\$0	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$2,091	\$44,470	\$0		-100%	-100%
Student Academic Achievement Total		\$27,046,592	\$39,104,166	\$36,396,412	\$38,005,225	41%	-3%	4%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$21,412	\$16,062	\$15,355	\$22,940	7%	43%	49%
	21130 Attendance and Social Work Services; Social Work Services	\$112,307	\$157,707	\$178,553	\$141,811	26%	-10%	-21%
	21220 Guidance Services; Counseling Services	\$709,895	\$1,430,834	\$1,353,277	\$1,397,210	97%	-2%	3%
	21320 Health Services; Medical Services	\$14,871	\$12,855	\$6,130	\$3,350	-77%	-74%	-45%
	21340 Health Services; Nurse Services	\$392,756	\$412,771	\$289,720	\$326,101	-17%	-21%	13%
	21390 Health Services; Other Health Services	\$2,381	\$3,798	\$0	\$0	-100%	-100%	
	21420 Psychological Testing	\$35,337	\$56,478	\$24,988	\$15,769	-55%	-72%	-37%
	21430 Psychological Counseling	\$165,465	\$405,816	\$421,808	\$455,117	175%	12%	8%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$92,518	\$99,712	\$105,762		14%	6%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$22,941	\$21,860	\$23,865		4%	9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brownsburg Community Sch Corp (3305)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21810 Special Education Administration; Service Area Direction	\$0	\$72,177	\$82,175	\$116,688		62%	42%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$1,000	\$0			-100%
	24100 Office of The Principal	\$2,052,097	\$3,079,436	\$2,912,881	\$3,284,881	60%	7%	13%
Student Instructional Support Total		\$3,506,520	\$5,763,394	\$5,407,461	\$5,893,493	68%	2%	9%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$10,765	\$14,615	46%	36%	36%
	23120 Board of Education; Service Area Assistants	\$53,029	\$61,007	\$25,692	\$33,308	-37%	-45%	30%
	23150 Board of Education; Legal Services	\$22,749	\$29,256	\$31,522	\$56,272	147%	92%	79%
	23160 Board of Education; Promotion Expenses	\$23,773	\$14,634	\$11,981	\$34,616	46%	137%	189%
	23210 Executive Administration; Office of The Superintendent	\$354,396	\$387,397	\$332,809	\$419,063	18%	8%	26%
	23290 Executive Administration; Other Executive Administration Services	\$33,486	\$7,663	\$94	\$0	-100%	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$275,052	\$540,537	\$355,471	\$470,246	71%	-13%	32%
	25150 Fiscal Services; Payroll Services	\$92,220	\$134,041	\$133,718	\$140,301	52%	5%	5%
	25180 Fiscal Services; Property Accounting	\$795	\$2,400	\$10,500	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$11,544	\$3,364	\$9,921	\$13,789	19%	310%	39%
	25195 Other Fiscal Services; Bank Account Service Charge	\$191	\$1	\$1,383	\$469	145%	> 500%	-66%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$19,035	\$45,708	\$8,018	\$3,350	-82%	-93%	-58%
	25720 Personnel Services; Recruitment and Placement	\$81,894	\$166,406	\$118,727	\$149,035	82%	-10%	26%
	25750 Personnel Services; Health Services	\$7,289	\$20,914	\$9,183	\$12,500	71%	-40%	36%
	25790 Personnel Services; Other Professional Services	\$0	\$220	\$1,080	\$420		91%	-61%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$98,880	\$3,086			-97%
	25920 Ditch Assessments	\$10,283	\$11,810	\$27,131	\$14,450	41%	22%	-47%
	25950 Other Assessments	\$180	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,732,190	\$6,242,093	\$4,820,160	\$4,864,391	3%	-22%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,845	\$23,001	\$1,958	\$1,280	-88%	-94%	-35%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$231,603	\$190,562	\$152,436	\$144,937	-37%	-24%	-5%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,800	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$510,459	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$93,406	\$201,214	\$172,784	\$162,795	74%	-19%	-6%
	26700 Operation and Maintenance of Plant Services; Insurance	\$389,497	\$288,262	\$272,932	\$333,501	-14%	16%	22%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$180	\$180	\$180		0%	0%
	27010 Student Transportation; Service Area Direction	\$219,791	\$721,182	\$658,000	\$713,421	225%	-1%	8%
	27100 Student Transportation; Vehicle Operation	\$1,040,636	\$1,409,253	\$1,246,485	\$1,266,624	22%	-10%	2%
	27200 Student Transportation; Monitoring Services	\$161,342	\$163,591	\$171,374	\$177,975	10%	9%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$828,250	\$806,908	\$821,098	\$984,914	19%	22%	20%
	27400 Student Transportation; Purchase of School Buses	\$919,799	\$603,424	\$81,570	\$284,375	-69%	-53%	249%
	27500 Student Transportation; Insurance on Buses	\$93,660	\$87,043	\$96,723	\$63,116	-33%	-27%	-35%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$6,191	\$0	\$298		-95%	
	27910 Student Transportation; Bus Driver Training	\$1,535	\$1,716	\$100	\$1,303	-15%	-24%	> 500%
	31100 Food Services Operations; Service Area Direction	\$867,006	\$1,437,606	\$1,413,470	\$1,526,088	76%	6%	8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$175,993	\$187,955	\$209,347	\$220,683	25%	17%	5%
	31400 Food Services Operations; Food Purchases	\$1,141,019	\$1,306,910	\$1,291,449	\$1,465,001	28%	12%	13%
	31900 Other Food Services	\$21,332	\$46,408	\$152,154	\$156,582	> 500%	237%	3%
Overhead and Operational Total		\$12,437,083	\$15,159,622	\$12,749,094	\$13,732,983	10%	-9%	8%
Nonoperational								
	33200 Community Recreation	\$51,269	\$275,244	\$219,781	\$261,280	410%	-5%	19%
	33300 Civic Services	\$2,474	\$30,071	\$10,302	\$0	-100%	-100%	-100%
	33400 Athletic Coaches	\$83,508	\$0	\$3,290	\$0	-100%		-100%
	33910 High School Band Uniforms	\$5,000	\$5,000	\$5,000	\$5,000	0%	0%	0%
	33990 Other Community Services; Other	\$915	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$187,662	\$266,063	\$122,902	\$309,924	65%	16%	152%
	43000 Facilities Acquisition and Construction; Professional Services	\$119,682	\$538,251	\$86,443	\$187,496	57%	-65%	117%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$19,903	\$28,461	\$9,100		-54%	-68%
	45100 Building Acquisition, Construction and Improvements	\$2,294,492	\$6,489,268	\$1,064,332	\$2,104,770	-8%	-68%	98%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,885	\$0	\$0		-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$19,961	\$7,114	\$5,724	\$2,637	-87%	-63%	-54%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,445,380	\$1,251,231	\$276,108	\$324,716	-78%	-74%	18%
	51100 Debt Services; Principal on Debt; Bonds	\$1,374,128	\$785,000	\$750,600	\$465,600	-66%	-41%	-38%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$31,633	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$382,704	\$305,319	\$277,849		-27%	-9%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$107,155	\$183,263	\$28,128	\$41,930	-61%	-77%	49%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$17,296,739	\$7,559,000	\$8,985,000	\$10,780,000	-38%	43%	20%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brownsburg Community Sch Corp (3305)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$8,551,925	\$8,858,375	\$8,425,750		-1%	-5%
	54200 Common School Fund; Principal	\$110,875	\$75,781	\$97,006	\$157,103	42%	107%	62%
	54250 Common School Fund; Interest	\$0	\$9,375	\$17,500	\$10,449		11%	-40%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$500	\$625	\$900		80%	44%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$6,575	\$2,625	\$6,250		-5%	138%
	60700 Nonprogramed Charges; Scholarships	\$1,850	\$2,100	\$1,850	\$1,500	-19%	-29%	-19%
Nonoperational Total		\$23,132,723	\$26,441,254	\$20,869,373	\$23,372,253	1%	-12%	12%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$595,555	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$2,086,282	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$257,653	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,238,967	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$9,761	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$117,770	\$0	\$0	\$0			
Prorated By Fund Total		\$6,305,987	\$0	\$0	\$0			